

Minimum Quality Site Requirement – Alert
Please share with All Non-AARP Partners and Volunteers
February 26, 2007

Shopping Reviews began the week of February 5, 2007, and will continue through the filing season. We appreciate your enormous commitment in support of this effort. The purpose of these visits is to determine the accuracy of the returns being prepared by the VITA/TCE program. Adherence to the *Minimum Quality Site Requirements (MQSR)* has proven to improve return accuracy.

The early results of the shopping reviews revealed that two of the critical requirements were not being consistently followed at the volunteer sites. All of the *MQSR* must be followed to ensure accurate tax return preparation at each site. Findings revealed that:

1. No Intake and Interview Process Used

Having an open conversation and interview between the return preparer and the taxpayer is critical to the accuracy of the return. The *MQSR* state that all volunteers **must** use an intake and interview process including the completion of an intake and interview sheet.

The intake and interview process should include:

- An interview with the taxpayer that includes explaining the tax preparation process and encouraging them to ask questions throughout the interview process.
- Use of Form 13614 or a partner developed form asking the questions listed on Form 13614 or similar questions that ask for the same information.
- Confirmation of the taxpayer's responses provided on the intake and interview form.
- Use of probing questions to ensure that complete information is gathered.
- Review of all supporting documentation, W-2's, 1099's, other.
- Request for missing or incomplete documentation, if applicable.

2. No Quality Review Process Used

A quality review process at each site **must** contain the following critical components for an effective and thorough quality review of the tax return:

- Taxpayer participation in the quality review process.
- Use of a Quality Review Checklist- Form 8158, Publication 730, Publication 4012, or a partner developed checklist that has the same items listed.
- Use of source documents to confirm the identity, income, expenses and credits on the return.
- Use of reference materials that include Publication 4012 and/or Publication 17, if applicable.

Each taxpayer using the services offered through VITA/TCE should be confident they are receiving accurate return preparation and quality service.

Thank you for all your hard work, dedication, and commitment to improve return accuracy!

Partners can refer to...
Minimum Quality Site Requirements located on IRS website
<http://www.irs.gov/individuals/article/0,,id=129372,00.html>